

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

MONDAY, THE 2ND APRIL 2007 / 12TH CHAITHRA 1929

WP(C).No. 36131 of 2004(B)

PETITIONER:

SRI.M.X.MATHEW, PROPRIETOR,
THRIPPUNITHURA TOURIST HOME,
THRIPPUNITHURA.

BY ADV. SRI.N.MANOJ KUMAR
SRI.BINOI GEORGE (CHERUKARA)
SRI.M.RISHIKESH SHENOY

RESPONDENTS:

1. STATE OF KERALA, REPRESENTED BY THE
SECRETARY, TAXES DEPARTMENT,
SECRETARIAT, THIRUVANANTHAPURAM.
2. THE SALES TAX OFFICER,
1ST CIRCLE, THRIPPUNITHURA.
3. THE TAHSILDAR (RR),
KANAYANNUR TALUK, ERNAKULAM.

BY GOVERNMENT PLEADER SRI.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
02/04/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

Ext.P1: True copy of the assessment order dated 28.9.2002 for the year 1999-2000.

Ext.P2: True copy of the appellate order dated 13.6.2003.

Ext.P3: True copy of the modified order dated 19.1.2004.

Ext.P4: True copy of the revenue recovery notice dated 19.11.2004 issued under Section 7 of the Revenue Recovery Act.

Ext.P5: True copy of the revenue recovery notice No.E2.289/04-05/ST dated nil issued under Section 34 of the Revenue Recovery Act.

// True copy //

P.A. to Judge

KURIAN JOSEPH, J.

W.P.(C)NO.36131 OF 2004

Dated this the 2nd day of April 2007

JUDGMENT

The issue raised in this writ petition pertains to the validity of Section 23(3) of the Kerala General Sales Tax Act, 1963 in the matter of interest. The issue is covered against the petitioner by the decision of this court reported in **M/S Miracle Elastomer (India) Limited v. Commissioner of Sales Tax [2006 (2) KLJ 105]**. Accordingly, this writ petition is dismissed.

KURIAN JOSEPH, JUDGE

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